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REMARKS

Claims 1-26 are currently pending in the application. By this amendment, claim 26 is added for the Examiner's consideration. The above added claims does not add new matter to the application and are fully supported by the specification. For example, support for the added claim 26 is provided at Figures 1-12 and at pages 10-14 of the specification.

In the addition to the arguments made in the amendment filed on March 10, 2005, Applicant submits that the features of added claim 26 is distinguishable over the applied art references. For example, Morin shows in Figure 3, a semiconductor device having both NMOS transistors and PMOS transistors. As noted in paragraph [0029], the etch-stop layer 18 includes a first layer I of silicon nitride SiN1 as a stop material that covers the transistors of a first type, and a second layer II of silicon nitride SiN2 covering all of the transistors. As noted in paragraph [0031], the first layer SiN1 has a thickness e_1 and a residual stress level σ_1 . The second layer SiN2 has a thickness e_2 and a residual stress level σ_2 . In paragraph [0035], Morin discloses that an overall residual stress level σ_{tot} of -486 MPa is obtained by using materials having the following characteristics: $\sigma_1 = -1000$ MPa; $e_1 = 650$ Å; $\sigma_2 = +850$ MPa and $e^2 = 250$ Å.

The Morin characteristics clearly do not meet the requirements of the newly added independent claim 26, nor would claim 26 be obvious in view of these characteristics of Morin, especially in view of the fact that many features of the claimed invention are not even shown or suggest in the Morin reference. In view of the foregoing remarks and the previous arguments submitted on March 10, 2005, Applicant submits that all of the claims are patentably distinct from the prior art of record and are in condition for allowance.

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The Examiner is respectfully requested to pass the above application to issue. The Examiner is invited to contact the undersigned at the telephone number listed below, if needed. Applicant hereby makes a written conditional petition for extension of time, if required. Please charge any deficiencies in fees and credit any overpayment of fees to Deposit Account No. 09-0458.

Respectfully submitted,



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